

-Meeting Date: 09/16/08

AGENDA REPORT

Agenda Item # 14B



City of Santa Clara, California



DATE: September 4, 2008

TO: City Manager for Council Action

FROM: Director of Finance

SUBJECT: Approval of Fiscal Year 2007-08 Budget Amendments

EXECUTIVE SUMMARY:

The budgetary basis results for fiscal year 2007-08 are now available for most areas. A number of adjustments are needed to properly match budget and actual revenues and expenditures. In the General Fund, the Downtown Maintenance District and the Technical Services no additional appropriations are needed. In the Convention Center Maintenance District and the Electric Utility, transfers from reserves are needed. Staff have prepared the following memos requesting Council approval of amendments to the fiscal year 2007-08 Budget.

1. Operating Budget

- a. Downtown Parking Maintenance District transfer \$21 thousand between expenditure categories with no increase in appropriations.
- b. Convention Center Maintenance District additional appropriations funded by a transfer of \$72 thousand from reserves.
- c. Police Technical Services Internal Service Fund transfer \$12 thousand between expenditure categories with no increase in appropriations.
- d. Electric Operating Fund 091 transfer from Salaries & Benefits account category \$1.5 million; from Materials/Supplies/Services account category \$1.2 million; from Electric Cost Reduction Fund \$22.8 million to Electric Operating Fund Resource & Production Costs \$25.5 million.
- e. General Fund: transfer of appropriations between various departments and departmental account categories with no increase in overall General Fund appropriations.

2. CIP Projects

- a. Parks & Recreation Capital Projects Fund transfer between various projects

ADVANTAGES AND DISADVANTAGES:

The advantage to approving this funding is that it allows the proper matching of budgeted resources. No disadvantages have been identified.

ECONOMIC/FISCAL IMPACT:

See individual memos for specific economic impact.

DATE: September 4, 2008
TO: City Manager for Council Action
FROM: Director of Finance
SUBJECT: Approval of Fiscal Year 2007-08 Budget Amendments
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RECOMMENDATION:

That Council approve fiscal year 2007-08 budget amendments as requested in the attached Agenda Reports.

APPROVED:



Mary Ann Parrot
Director of Finance


Jennifer Sparacino
City Manager

Documents Related to this Report:

- 1) *Agenda Reports for approval:*
- a. *Downtown Parking Maintenance District transfer report.*
 - b. *Convention Center Maintenance District additional appropriations report.*
 - c. *Police Technical Services Internal Service Fund transfer report.*
 - d. *Electric Operating Fund 091 transfer report.*
 - e. *General Fund: transfer report.*
 - f. *Parks & Recreation Capital Projects Fund transfer report.*

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Meeting Date: _____

Santa Clara



AGENDA REPORT

City of Santa Clara, California

Agenda Item # _____



DATE: September 5, 2008

TO: City Manager for Council Action

FROM: Director of Streets & Automotive Services

SUBJECT: Request for Approval to Transfer Appropriations Between Account Categories for Fiscal Year 2007-08 Operating Budget: Downtown Parking Maintenance District No. 122

EXECUTIVE SUMMARY:

The Salary and Benefits accounts of the Downtown Parking Maintenance District No. 122 fiscal year 2007-08 Operating Budget experienced a cost overage. Specifically, the cost of salary, time spent, and benefit costs for the District was \$21,000 over budget. However, sufficient Contractual Services Not Classified/appropriations are available to cover the Salary and Benefits overrun.

ADVANTAGES AND DISADVANTAGES OF ISSUE:

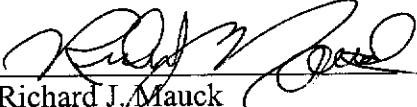
The requested transfer will ensure that expenditures are accounted for and reported in the appropriate accounts.


ECONOMIC/FISCAL IMPACT:

A transfer of \$21,000 to the Salary and Benefits accounts (025-2941-870xx) is required. Sufficient appropriations are available in the Contractual Services Not Classified (025-2941-876xx) for transfer. There will be no increase in the overall Downtown Parking Maintenance District No. 122 for FY 2007-08 budget.

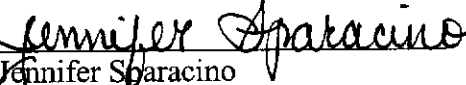
RECOMMENDATION:


That the Council approve the transfer in the Fiscal Year 2007-08 Downtown Parking Maintenance District No. 122 Budget in the amount of \$21,000 from Contractual Services Not Classified to Salaries and Benefits.


Richard J. Mauck
Director of Streets & Automotive Services

Certified as to Availability of Funds: 
025-2941-87xxx \$21,000

APPROVED:


Jennifer Sparacino
City Manager


Mary Ann Parrot
Director of Finance
FIVE COUNCIL VOTES

Santa Clara



City of Santa Clara, California



DATE: September 5, 2008

TO: City Manager for Council Action

FROM: Director of Streets & Automotive Services

SUBJECT: Request for Approval to Transfer Appropriations from Fund Balance from Prior Years for Fiscal Year 2007-08 – Santa Clara Convention Center Maintenance District No. 183

EXECUTIVE SUMMARY:

The increased number of events held at the Convention Center resulted in higher than budgeted contractual services costs for parking control services. Sufficient funds are available in the prior years' fund balance reserved for maintenance to transfer to the Contractual Services Not Classified account to cover the additional appropriations needed for FY 2007-08.

ADVANTAGES AND DISADVANTAGES OF ISSUE:

The requested appropriations from charges, transfer of appropriations, and the requested transfer from prior years' undesignated fund balance will provide sufficient funding for expenditures in the designated object categories within the Convention Center Maintenance District No. 183.

ECONOMIC/FISCAL IMPACT:

An appropriation of \$71,800 to Contractual Services (026-2961-87870) from prior years' fund balance reserved for maintenance (026-443xx) in the Convention Center Maintenance District No. 183 is requested for FY 2007-08.

RECOMMENDATION:

That the Council approve for the Fiscal Year 2007-08 Convention Center Maintenance District No. 183 an additional appropriation of \$71,800 from fund balance from prior years in the Convention Center Maintenance District No. 183 to Contractual Services Not Classified accounts.

Richard J. Mauck
Director of Streets & Automotive Services

Certified as to Availability of Funds:
026-443xx \$ 71,800.00

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APPROVED:

Jennifer Sparacino
City Manager
Mary Ann Parrot
Director of Finance



Date: September 8, 2008

To: City Manager for Council Action

From: Chief of Police


Subject: Request Council Approval to Transfer Appropriations from Communications Technical Services Contractual Services to Communications Technical Services Salary and Benefits Account

EXECUTIVE SUMMARY: The combined actual expenses for Communications Technical Services Salary (047-7771-87010) and Overtime (047-7771-87030) exceeded the allocation for FY 2007/2008 by \$489. This was due to a mid-year promotion from Communications Technician I to Communications Technician II and a merit increase for the Technical Services Manager. The actual cost of Employee Benefits (047-7771-87020) exceeded the allocation established by the Finance Department at budget formulation by \$10,785. There are sufficient funds available in the Contractual Services fund (047-7771-87870) to cover the shortage.

ADVANTAGES AND DISADVANTAGES OF ISSUE: A transfer of funds will ensure that expenditures are accounted for and reported in the appropriate accounts.

ECONOMIC/FISCAL IMPACT: The Communications Technical Services Salary fund (047-7771-87010) and Benefits fund (047-7771-87020) require \$489 and \$10,785, respectively. Sufficient appropriations remain in the Contractual Services fund (047-7771-87870) for transfer. There will be no increase in the overall Communications Technical Services FY 2007/2008 budget.

RECOMMENDATION: That the Council approve the transfer of appropriations from Communications Technical Services Contractual Services to Communications Technical Services Salary and Benefits.



Stephen D. Lodge
Chief of Police

APPROVED:


Jennifer Sparacino
City Manager

Certified as to Availability of Funds: 

047-7771-87870 \$11,274.00


Mary Ann Parrot
Director of Finance

Documents Related to this Report: None

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City of Santa Clara, California



Date: September 8, 2008
To: City Manager for Council Action
From: John C. Roukema, Director of Electric Utility
Subject: Approval of Additional Appropriations in the Electric Utility Operating Fund and Transfer Funds from the Cost Reduction Fund for Fiscal Year 2007-08

EXECUTIVE SUMMARY:

Total operating expenses for the Santa Clara's electric utility, Silicon Valley Power (SVP), are projected to exceed the appropriations approved by Council in the Fiscal Year 2007-08 Operating Budget by \$22.8 million. The cost overrun was due to dry hydro conditions reducing the availability of low priced energy, the need to replace that energy at market rates and higher than projected fuel prices. SVP Resource and Production Costs exceeded the budget appropriation by \$25.5 million. These additional costs were partially offset by lower than projected expenses in Salary and Benefits; Materials, Services and Supplies; and Contribution in Lieu. The Cost Reduction Fund is intended to act as a reserve to cover fluctuations in hydro conditions and fuel prices. Staff recommends that Council authorize the transfer of \$22.8 million from the Cost Reduction Fund to cover the required additional appropriation.

ADVANTAGES AND DISADVANTAGES OF ISSUE:

The proposed transfers bring the expenditures into compliance with the Council authorized appropriations.

ECONOMIC/FISCAL IMPACT:

Additional Fiscal Year 2007-08 appropriations of \$22.8 million are required in the Electric Operating Fund (091-13xx-87xxx). Sufficient funds are available in the Cost Reduction Fund (Account 091-12058).

RECOMMENDATION:

That Council approve:

1. Additional Fiscal Year 2007-08 appropriations of \$25.5 million in the Electric Operating Fund Resource and Production Costs (091-13xx-87xxx); and
2. the transfer of \$1.5 million of appropriations from Electric Operating Salaries Wages & Benefits (091-13xx-870xx), \$1.2 million from Electric Operating Materials Supplies & Services In Lieu and Capital Outlay (091-13xx-8xxxx); and \$22.8 million from the Electric Cost Reduction Fund.

John C. Roukema
 John C. Roukema
 Director of Electric Utility

APPROVED

Jennifer Sparacino
 Jennifer Sparacino
 City Manager

Certified as to Availability of Funds *on file*
 091-13xx-870xx \$1,500,000.00
 091-13xx-8xxxx \$1,200,000.00
 091-12058 \$22,800,000.00

M. Ann Parrot
 Mary Ann Parrot
 Director of Finance

COUNCIL VOTES

OPERATING
2d



DATE: September 5, 2008

TO: City Manager for Council Action

FROM: Director of Finance

SUBJECT: Fiscal Year 2007-08 General Fund Appropriations Transfers Between Departments and Account Categories Within the General Fund

EXECUTIVE SUMMARY:

The General Fund fiscal year 2007-08 budgetary basis operating results are substantially complete. The budget versus actual information indicates that some budget transfers between departments and account categories within the General Fund are needed. No additional appropriations are needed because the expenditures for the General Fund as a whole are under budget.

Staff is requesting Council approval of a transfer of appropriations among various General Fund departments and department account categories as detailed in the Discussion section.

ADVANTAGES AND DISADVANTAGES OF ISSUE:

The requested transfers will provide proper matching of appropriations and expenditures within the General Fund budget. There are no identified disadvantages.

ECONOMIC/FISCAL IMPACT:

Transfers are requested between departments and within departments between account categories. See the Discussion section for specific departmental amounts. No increase in total General Fund appropriations will result from these interdepartmental transfers.

DATE: September 5, 2008
TO: City Manager for Council Action
FROM: Director of Finance
SUBJECT: FY07-08 General Fund Appropriations Transfers
Page 2

RECOMMENDATION:

That Council approve transfers of appropriations between General Fund departments and between account categories within General Fund departments to properly match appropriations, expenditures and revenues for the fiscal year as indicated in the chart in the discussion section below.

Certified as to Availability of Funds:
(see table below)

on
for

MAPUBA

Mary Ann Parrot
Director of Finance

MAPUBA

Mary Ann Parrot
Director of Finance

APPROVED:

THE COUNCIL VOTES

Jennifer Sparacino

Jennifer Sparacino
City Manager

Documents Related to this Report:

1) None

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DISCUSSION:

Budget transfers within the General Fund departmental account categories to match appropriations and expenditures for FY07-08 are as follows:

Dept Name	Transfers From (To)		
	Salaries & Benefits	Mat/Svc/Sup	Net
City Attorney's Office	\$ 23,237.88	\$ (23,237.88)	\$ -
Building Mtce	686.93	(686.93)	-
Fire	361,780.72	(117,452.02)	244,328.70
Human Resources	38,783.22	(38,783.22)	-
Parks & Recreation	427,465.70	(874,473.62)	(447,007.92)
Planning	166,702.66	(208,555.54)	(41,852.88)
Police	244,532.10		244,532.10
Street	145,134.96	(145,134.96)	-
Totals	\$ 1,408,324.17	\$ (1,408,324.17)	\$ 0.00



Date: September 8, 2008

To: City Manager for Council Action

From: Acting Director of Parks and Recreation

Subject: Transfer of Funds – Parks and Recreation Department Fiscal Year 2007-08 Capital Improvement Budget

EXECUTIVE SUMMARY:

During Fiscal Year 2007-08, the Parks and Recreation Department experienced additional expenditures in various capital improvement projects for needed repairs and improvements. Funds required to cover the additional project expenditures are available in the Parks and Recreation Department Fiscal Year 2007-08 Capital Improvement budget. No additional appropriations are required.

ADVANTAGES AND DISADVANTAGES OF ISSUE:

The requested transfers will provide budget funds to match appropriations to the cost of various Parks and Recreation Department's capital improvement projects from available funds.


ECONOMIC/FISCAL IMPACT:


Funds required to cover the additional project expenditures are available in the Parks and Recreation capital improvement budget projects; Miscellaneous Park Improvements (531-11xx-80300-3001), and Teen Center (532-11XX-80300-3142). No additional appropriations are required.


RECOMMENDATION:

That the Council approves:

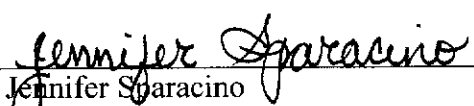
- 1) Transfer of funds of \$5,396 from the Miscellaneous Park Improvements Project (532-11xx-80300-3001) to the Youth Activity Center Refurbishment Project (532-11xx-80300-3004), and;
- 2) Transfer of funds of \$807 from the Teen Center Project (532-11xx-80300-3142) to the Senior Center Project (532-11xx-80300-3163).


George Friedenbach
Acting Director of Parks and Recreation

Certified as to Availability of Funds: 
532-11xx-80300-3001 \$ 5,396
532-11xx-80300-3142 \$ 807


Mary Ann Parrot
Director of Finance

APPROVED:


Jennifer Sparacino
City Manager

1/2 COUNCIL VOTES